

forth in this section. Also, CBP reserves the right for the port director to deny use of the incremental release procedure and only release the shipment in its entirety as circumstances warrant, such as in the case where a particular shipment has been selected for examination.

[CBP Dec. 06-11, 71 FR 31925, June 2, 2006]

Subpart E—Presentation of Entry Papers

§ 141.61 Completion of entry and entry summary documentation.

(a) *Preparation*—(1) *Paper entry and entry summary documentation.* Except when entry and entry summary documentation is filed with CBP electronically pursuant to the provisions of part 143 of this chapter:

(i) Such documentation must be prepared on a typewriter (keyboard), or with ink, indelible pencil, or other permanent medium, and all copies must be legible;

(ii) The entry summary must be signed by the importer (*see* §101.1 of this chapter); and

(iii) Entries, entry summaries, and accompanying documentation must be on the appropriate forms specified by the regulations and must clearly set forth all required information.

(2) *Electronic entry and entry summary documentation.* Entry and entry summary documentation that is filed electronically pursuant to part 143 of this chapter must contain the information required by this section and must be certified (*see* §§143.35 and 143.44 of this chapter) by the importer of record or his duly authorized customs broker as being true and correct to the best of his knowledge. The importer of record, customs broker, or a duly authorized agent must be resident in the United States for purposes of receiving service of process. A certified electronic transmission is binding in the same manner and to the same extent as a signed document.

(b) *Marks and numbers previously provided.* An importer may omit from entry summary (CBP Form 7501) the marks and numbers previously provided for packages released or withdrawn.

(c) *Identification number for merchandise subject to an antidumping or countervailing duty order.* The entry summary filed for merchandise subject to an antidumping or countervailing duty order must include the unique identifying number assigned by the Department of Commerce, International Trade Administration. Any entry summary filed for merchandise subject to an antidumping or countervailing duty order not containing the identifying number will be rejected.

(d) *Importer number.* The importer number must be reported on CBP Form 7501 as follows:

(1) *Generally.* Except as provided in paragraph (d)(2) of this section, the importer number of the importer of record and the consignee number of the ultimate consignee must be reported for each entry summary and for each drawback entry. When the importer of record and the ultimate consignee are the same, the importer number may be entered in both spaces provided on CBP Form 7501 (boxes 10 and 12) or the importer number may be entered in the space provided for the importer (box 12) and the word “SAME” may be entered in the space provided for the ultimate consignee (box 10).

(2) *Exception.* In the case of a consolidated entry summary covering the merchandise of more than one ultimate consignee, the importer number must be reported on CBP Form 7501 (box 12) and the notation “CONSOLIDATED” must be made in the space provided for the consignee number (box 10).

(3) *When refunds, bills, or notices of liquidation are to be mailed to agent.* If an importer of record desires to have refunds, bills, or notices of liquidation mailed in care of his agent, the agent's importer number must be reported on CBP Form 7501 in the box designated “Reference No” (box 22). In this case, the importer of record must file, or must have filed previously, a CBP Form 4811 authorizing the mailing of refunds, bills, or notices of liquidation to the agent.

(4) *Broker No.* If a broker is used, the broker's number must be reported in the appropriate location on CBP Form 7501.

(e) *Statistical information*—(1) *Information required on entry summary or withdrawal form*—(i) *Where form provides space*—(A) *Single invoice*. For each class or kind of merchandise subject to a separate statistical reporting number, the applicable information required by the General Statistical Notes, Harmonized Tariff Schedule of the United States (HTSUS), must be shown on the entry summary, CBP Form 7501; the transportation entry and manifest of goods, CBP Form 7512, when used to document an incoming vessel shipment proceeding to a third country by means of an entry for transportation and exportation, or immediate exportation.

(B) *Multiple invoices*. If a class or kind of merchandise from the same country of origin subject to the same statistical reporting number is included in more than one invoice, the importer may, at his option (1) list each invoice separately on the appropriate form listed under paragraph (e)(1)(i)(A) of this section and for each class or kind of merchandise within each invoice subject to a separate statistical reporting number, report the applicable information required by the General Statistical Notes, HTSUS; or (2) combine the information for each class or kind of merchandise and report it under one statistical reporting number for all invoices. When consolidating information from several invoices under one reporting number, a worksheet itemizing the entered value of the merchandise from each invoice in the manner prescribed in paragraph (f)(2)(ii) of this section must be attached to the appropriate form.

(ii) *Where form does not provide space*. In addition to the information required by paragraph (e)(1)(i) of this section, statistical information for which spaces are not provided on the appropriate form, must be shown as follows:

(A) The name, the abbreviated designation or 4 digit code of the country of registry (flag) of the vessel expressed in terms of Annex B, HTSUS, must be placed in the block on the entry document for the name of the importing vessel or carrier.

(B) The notation “Y” or “N” as appropriate, must be placed in column 33 of CBP Form 7501, and in the top right hand portion of CBP Form 7519, to

identify the transaction as one between a buyer and a seller who are related in any manner, or as one between a buyer and a seller who are not so related.

(C) The charges (aggregate cost of freight, insurance and all other charges), must be listed on CBP Form 7501 in column 33. The charges must be listed on CBP Form 7519 in the rate column.

(2) *Responsibility*. The person filing the form is responsible for providing the information required by paragraph (e)(1) of this section. If the information required by subparagraph General Statistical Note 1(a)(xiv)(xvii), HTSUS, cannot be obtained readily, the person filing the form must provide reasonable estimates of the required information. The acceptance of an estimate for a particular transaction does not relieve the person filing the form from obtaining the necessary information for similar future transactions. The port director may require additional documentation to substantiate the statistical information required by paragraph (e)(1) of this section. The importer must give an appropriate bond for the production of the required documentation, as follows:

(i) Except for merchandise entered for warehouse, the documentation must be produced within 50 days after the entry summary (or the entry, if there is no entry summary) is required to be filed.

(ii) If merchandise is entered for warehouse, the documentation must be produced within 2 months after the date of withdrawal, except that if an invoice is part of the documentation, the invoice must be produced within 50 days after the entry summary for warehouse is required to be filed.

The port director may grant a reasonable extension of time to produce the required documentation for good cause shown. (See §141.91(d) for bond requirements relating to failure to produce an invoice.)

(3) *Estimates of statistical information*. When the person filing the form estimates any of the values or charges, as provided for in General Statistical Note 1(b)(ii), HTSUS, except Canadian rail and truck charges, he must place either “(estimate)”, “(est)”, or (“E”)

after the amount of each value or charge.

(4) *Rejection of form.* The port director will reject a form for failure to provide required statistical information if the information is omitted or if the information provided clearly appears on its face, or is known to the CBP officer, to be erroneous.

(5) *Penalty procedures; when not invoked.* Penalty procedures relating to erroneous statistical information will not be invoked against any person who in good faith attempts to comply with the statistical requirements of the General Statistical Note, HTSUS.

(f) *Value of each invoice*—(1) *Single invoice.* If the entry, entry summary, or withdrawal documentation, as specified in paragraph (e)(1)(i) of this section, covers a single invoice, the invoice information must be restated to show:

- (i) Gross amount of the invoice;
- (ii) Deduction of the aggregate amount of any non-dutiable charges involved in the amount;
- (iii) Further deduction of the aggregate of any deductions from the invoice values to make entered values; and
- (iv) Addition of the aggregate of any dutiable charges not included in the gross amount of the invoice and of any other additions to the invoice values to make entered values. The final amount in the summary computations must represent the aggregate of the entered values of all the merchandise covered by the invoice. The required information must be shown on a worksheet attached to the form or placed across columns 30 and 31 on CBP Form 7501 and in the same general location on CBP Forms 7505, 7506.

(2) *Multiple invoices.* (i) If the importer or his agent elects the first option specified in paragraph (e)(1)(i)(B) of this section, the information required to be restated by paragraph (f)(1) of this section for a single invoice must be restated for each invoice. The required information must be shown on a worksheet attached to the form or placed across columns 30 and 31 on CBP Form 7501.

(ii) If the importer or his agent elects the second option specified in paragraph (e)(1)(i)(B) of this section, the information required to be restated by

paragraph (f)(1) of this section for a single invoice must be restated for each invoice. The final amount in the summary computation must represent the aggregate of the entered values of all the merchandise on each of the multiple invoices. The required information must be shown on an attached worksheet.

(iii) The worksheet also must contain:

(A) A statistical reporting number restatement for the merchandise from each invoice subject to the same statistical reporting number from the same country of origin, and

(B) An aggregate total value which represents the entered value.

(iv) To permit the identification of the merchandise entered under each reporting number, each class or kind of merchandise, from one country reported under a single statistical reporting number must be coded identically on each invoice and on the worksheet.

(g) *Declaration of value.* Pursuant to section 15422(a) of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-234), for all goods entered for consumption or withdrawn from warehouse for consumption from August 20, 2008 through August 19, 2009, an importer of merchandise must enter an “F” next to the declared value on CBP Form 7501, or the electronic filing equivalent, when the declared transaction value of the imported merchandise is determined on the basis of the price paid by the buyer in a sale occurring earlier than the last sale prior to the introduction of the merchandise into the United States.

[T.D. 79-221, 44 FR 46817, Aug. 9, 1979, as amended by T.D. 81-260, 46 FR 49841, Oct. 8, 1981; T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 84-192, 49 FR 35486, Sept. 10, 1984; T.D. 87-75, 52 FR 20068, May 29, 1987; T.D. 89-1, 53 FR 51256, Dec. 21, 1988; T.D. 95-81, 60 FR 52295, Oct. 6, 1995; T.D. 97-82, 62 FR 51770, Oct. 3, 1997; USCBP-2008-0062, 73 FR 49941, Aug. 25, 2008; CBP Dec. 09-47, 74 FR 69018, Dec. 30, 2009]

§ 141.62 Place and time of filing.

(a) *Place.* An application for immediate delivery and entry, entry summary, or withdrawal documentation shall be filed at the customs house or at any other Customs location approved by the director of the port where the